

House Bill 1069

By: Representatives Jones of the 91st, Stephenson of the 90th, Williams of the 87th, Kendrick of the 93rd, Bennett of the 94th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Stonecrest ad valorem taxes for
2 municipal purposes in the amount that provides the dollar equivalent of a one mill reduction
3 of the millage rate applicable to the homestead property; to provide for definitions; to specify
4 the terms and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
6 conflicting laws; and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for municipal purposes" means all municipal ad valorem taxes for
11 municipal purposes levied by, for, or on behalf of the City of Stonecrest, including, but
12 not limited to, any ad valorem taxes to pay interest on and to retire municipal bonded
13 indebtedness.

14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
15 the O.C.G.A., as amended.

16 (b) Each resident of the City of Stonecrest is granted an exemption on that person's
17 homestead from City of Stonecrest ad valorem taxes for municipal purposes in an amount
18 that provides the dollar equivalent of a one mill reduction of the millage rate applicable to
19 the homestead property with respect to ad valorem taxes for municipal purposes for the
20 taxable year. The value of that property in excess of such exempted amount shall remain
21 subject to taxation.

22 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
23 section unless the person or person's agent files an application with the governing authority
24 of the City of Stonecrest, or the designee thereof, giving such information relative to
25 receiving such exemption as will enable the governing authority of the City of Stonecrest,
26 or the designee thereof, to make a determination regarding the initial and continuing

27 eligibility of such owner for such exemption. The governing authority of the City of
28 Stonecrest, or the designee thereof, shall provide application forms for this purpose.

29 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
30 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
31 as long as the person granted the homestead exemption under subsection (b) of this section
32 occupies the residence as a homestead. After a person has filed the proper application as
33 provided in subsection (c) of this section, it shall not be necessary to make application
34 thereafter for any year, and the exemption shall continue to be allowed to such person. It
35 shall be the duty of any person granted the homestead exemption under subsection (b) of this
36 section to notify the governing authority of the City of Stonecrest, or the designee thereof,
37 in the event that person for any reason becomes ineligible for such exemption.

38 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
39 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
40 independent school district ad valorem taxes for educational purposes. The homestead
41 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of
42 any other homestead exemption applicable to City of Stonecrest ad valorem taxes for
43 municipal purposes.

44 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
45 beginning on or after January 1, 2019.

46 SECTION 2.

47 The municipal election superintendent of the City of Stonecrest shall call and conduct an
48 election as provided in this section for the purpose of submitting this Act to the electors of
49 the City of Stonecrest for approval or rejection. The municipal election superintendent shall
50 conduct that election on the date of the November, 2018, general election and shall issue the
51 call and conduct that election as provided by general law. The municipal election
52 superintendent shall cause the date and purpose of the election to be published once a week
53 for two weeks immediately preceding the date thereof in the official organ of DeKalb
54 County. The ballot shall have written or printed thereon the words:

55 "() YES Shall the Act be approved which provides a homestead exemption from City
56 of Stonecrest ad valorem taxes for municipal purposes in an amount that
57 () NO provides the dollar equivalent of a one mill reduction of the millage rate
58 applicable to the homestead property with respect to taxes for the taxable
59 year?"

60 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
61 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
62 such question are for approval of the Act, Section 1 of this Act shall become of full force and

63 effect on January 1, 2019. If the Act is not so approved or if the election is not conducted
64 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
65 be automatically repealed on the first day of January immediately following that election
66 date. The expense of such election shall be borne by the City of Stonecrest. It shall be the
67 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

68 **SECTION 3.**

69 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
70 its approval by the Governor or upon its becoming law without such approval.

71 **SECTION 4.**

72 All laws and parts of laws in conflict with this Act are repealed.